



# United States Department of the Interior

## NATIONAL PARK SERVICE

1849 C Street, N.W.  
Washington, D.C. 20240

MAR 21 2008

Property: 1602 Mt. Vernon Street, Philadelphia, PA  
Project Number: 20807  
Taxpayer's Identification Number:

Dear

My review of your appeal of the decision of the Technical Preservation Services, National Park Service, denying your request for certification of significance for the property referenced above is concluded. The appeal was made in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for the Federal income tax incentives for historic preservation as specified in the Internal Revenue Code of 1986. I want to thank

who represented your organization in the appeal nearing on January 10, 2008, and who providing a detailed account of the circumstances involved in your appeal.

After carefully considering the complete record and all available documentation, including the information provided as part of your appeal, and after reviewing the other projects cited in your appeal, I have determined that the building at 1602 Mt. Vernon Avenue does not contribute to the Spring Garden Historic District in which it is located. Accordingly, the opinion issued by Technical Preservation Services on October 29, 2007, denying "certified historic structure" status for this building is hereby affirmed.

The Standards for Evaluating Significance Within Registered Historic Districts, incorporated in the regulations cited above (36 CFR 67.5), define a building which contributes to the significance of a district as "one which by location, setting, materials, design, workmanship, feeling, and association adds to the district's sense of time and place and historical development." Conversely, a building that lacks significance within a historic district is one that does not contribute to the special qualities or characteristics that identify the place, or is one where particular features "have been so altered or have so deteriorated that the overall integrity of the building has been irretrievably lost."

The building at 1602 Mt. Vernon Street was constructed c. 1860 as a four story, three bay, brick row house with a simple decorative pressed metal cornice. Characteristic of similar, contemporaneous houses on the street, it is likely that it had simple stone sills and lintels. At an unknown date, likely c. 1926, the first floor of the building was reconfigured for use as a wholesale grocer by lowering the original entry and entire first floor by several feet, to near grade level. The renovation of the building in the 1960s by the Philadelphia Housing Authority further diminished the integrity of the building on the exterior by altering the number, pattern and size of the window openings, and by the addition of a CMU rear appendage. This remodeling also entailed the removal of nearly all historic fabric from the interior. In particular, the alteration to the historic fenestration pattern, wherein a four story, three bay building was altered to appear as a three story, two bay building, and the application of a stucco skin to all exterior

masonry surfaces, significantly disrupts the regular pattern and rhythm of the historic streetscape and has severely compromised the integrity of design, materials, workmanship, and feeling, of the building. All of these changes were made after the defined period of significance of the district (1850-1910).

Consequently, I find that the information presented in the Part 1 application and in the appeal does not adequately demonstrate that the building at 1602 Mt. Vernon Street retains sufficient historic integrity to add to the district's sense of time and place. Accordingly, I have determined that the subject building is not a certified historic structure for purposes of Federal tax laws.

Both the letter dated November 26, 2007, registering your appeal and the material dated January 10, 2008, and presented at our appeal meeting, discuss several other buildings located in the Spring Garden Historic District that received Part 1 certifications of significance from Technical Preservation Services. These materials state that the circumstances presented by these other structures were similar to those encountered in the case of the building at 1602 Mt. Vernon Street, and, therefore, that the requested certification should be issued in this case as well.

Although not required to by regulations, I have examined these other cases, and do not agree that the circumstances they present are the same as those found here, nor do they exhibit the cumulative extent of alterations found here. Several of the structures cited feature a three story, two bay configuration rather than the four story, three bay configuration -- altered to a three story, two bay configuration -- found here. In other cases, the buildings retained historic features prior to the rehabilitation that clearly indicated the historic configuration, such as at 1612 and 1618 Mt. Vernon Street. In one case the information presented in the appeal differs from the information presented in the Part 1 application requesting certification of significance. Your November 26 letter refers to the "restoration and rehabilitation of 639 North 16th Street (by others), which included reconstruction of the facade." However, the recent Part 1 application submitted by the Spring Garden Community Development Corporation and approved by Technical Preservation Services states only that "The west (front) facade has been partially rehabilitated and repointed." This information appears not to be correct. For these reasons, I find that the decisions issued in these other cases do not compel the requested certification for 1602 Mt. Vernon Street.

As Department of Interior regulations provide, my decision is the final administrative decision regarding certifications of significance. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision, or interpretations of the Internal Revenue Code of 1986, should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,



John A. Burns, FAIA  
Chief Appeals Officer  
Cultural Resources

cc: SHPO-PA  
IRS